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RECONCILIATION EXHIBIT
SOUTHERN CALIFORNIA WATER COMPANY
BARSTOW DISTRICT -- A.99-03-068
TEST YEAR 2000

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	5,331.2	9.7	5,340.9	0.0	5,340.9	(90.0)	5,430.9
Oper. & Maint. Expenses							
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	745.0	(34.5)	710.5	0.0	710.5	50.1	660.4
Pump Taxes	26.5	0.0	26.5	0.0	26.5	0.0	26.5
Chemicals	33.5	0.2	33.7	0.0	33.7	0.2	33.5
Common Cust Alloc	99.4	0.0	99.4	0.0	99.4	0.0	99.4
Postage		0.0		0.0		0.0	
Uncollectibles	41.9	0.1	42.0	0.0	42.0	(0.7)	42.7
Oper-Labor	359.1	0.0	359.1	0.0	359.1	8.9	350.2
Oper-Others	155.7	(5.5)	150.2	0.0	150.2	5.6	144.6
Maint-Labor	140.1	0.0	140.1	0.0	140.1	20.0	120.1
Maint-Others	312.5	(9.2)	303.3	0.0	303.3	0.4	302.9
A&G Expenses							
Office Supplies	120.3	(6.8)	113.5	0.0	113.5	5.1	108.4
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.3	0.0	0.3	0.0	0.3	0.0	0.3
Pension & Benefits	20.3	(4.0)	16.3	0.0	16.3	3.9	12.4
Business Meals	2.2	0.0	2.2	0.0	2.2	0.0	2.2
Regulatory Comm	21.3	0.0	21.3	0.0	21.3	0.0	21.3
Outside Services	45.9	(0.1)	45.8	0.0	45.8	(0.1)	45.9
Misc	1.4	0.0	1.4	0.0	1.4	0.0	1.4
Alloc Gen Office	572.4	0.0	572.4	0.0	572.4	0.0	572.4
Maintenance	3.8	0.0	3.8	0.0	3.8	0.0	3.8
Rent	69.4	(0.1)	69.3	0.0	69.3	(0.1)	69.4
A&G Labor	324.1	0.0	324.1	0.0	324.1	80.6	243.5
Other Taxes							
Property Taxes	181.9	0.0	181.9	0.0	181.9	0.0	181.9
Payroll Taxes	65.9	0.0	65.9	0.0	65.9	8.8	57.1
Local Taxes	57.3	0.1	57.4	0.0	57.4	(0.5)	57.9
Depreciation	669.8	(0.1)	669.7	0.0	669.7	(0.1)	669.8
Income Taxes	300.6	29.2	329.8	0.0	329.8	(107.1)	436.9
Total Expenses After Taxes	4,370.3	(30.5)	4,339.8	0.0	4,339.8	75.2	4,264.7
Net Operating Revenues	960.9	40.2	1,001.1	0.0	1,001.1	(165.2)	1,166.2
Rate Base	\$18,631.7	(58.7)	18,573.0	0.0	18,573.0	5.2	18,567.8
Rate of Return	5.16%		5.39%		5.39%		6.28%
AT PROPOSED RATES:							
Operating Revenues	6,823.1	(329.9)	6,493.2	0.0	6,493.2	419.0	6,074.2
Uncollectibles	53.7	(2.6)	51.1	0.0	51.1	3.3	47.8
Local Taxes	73.3	(3.5)	69.8	0.0	69.8	4.5	65.3
Income Taxes	942.4	(116.8)	825.6	0.0	825.6	112.2	713.4
Total Expenses After Taxes	5,039.9	(182.8)	4,857.1	0.0	4,857.1	303.5	4,553.4
Net Operating Revenues	1,783.2	(147.1)	1,636.3	0.0	1,636.3	115.5	1,520.8
Rate Base	18,631.7	(58.7)	18,573.0	0.0	18,573.0	5.2	18,567.8
Rate of Return	9.57%		8.81%		8.81%		8.19%

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 RECONCILIATION EXHIBIT
 SOUTHERN CALIFORNIA WATER COMPANY
 BARSTOW DISTRICT -- A.99-03-068

TEST YEAR 2001

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	5,323.0	9.7	5,332.7	0.0	5,332.7	(97.2)	5,429.9
Oper. & Maint. Expenses							
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	719.3	(34.4)	684.9	0.0	684.9	26.8	658.1
Pump Taxes	26.4	0.1	26.5	0.0	26.5	0.1	26.4
Chemicals	34.2	0.1	34.3	0.0	34.3	0.1	34.2
Common Cust Alloc	101.8	(0.3)	101.5	0.0	101.5	(0.3)	101.8
Postage		0.0		0.0		0.0	
Uncollectibles	41.9	0.1	41.9	0.0	41.9	(0.8)	42.7
Oper-Labor	377.8	0.0	377.8	0.0	377.8	19.2	358.6
Oper-Others	159.5	(6.2)	153.3	0.0	153.3	5.5	147.8
Maint-Labor	147.4	(0.0)	147.4	0.0	147.4	24.4	123.0
Maint-Others	321.1	(9.8)	311.3	0.0	311.3	0.3	311.0
A&G Expenses							
Office Supplies	123.3	(7.5)	115.8	0.0	115.8	5.0	110.8
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.3	0.0	0.3	0.0	0.3	0.0	0.3
Pension & Benefits	20.8	(4.2)	16.6	0.0	16.6	3.9	12.7
Business Meals	2.2	0.0	2.2	0.0	2.2	0.0	2.2
Regulatory Comm	21.3	0.0	21.3	0.0	21.3	0.0	21.3
Outside Services	47.0	(0.2)	46.8	0.0	46.8	(0.2)	47.0
Misc	1.4	0.0	1.4	0.0	1.4	0.0	1.4
Alloc Gen Office	586.5	(2.1)	584.4	0.0	584.4	(2.1)	586.5
Maintenance	3.9	0.0	3.9	0.0	3.9	0.0	3.9
Rent	71.6	(0.2)	71.4	0.0	71.4	(0.2)	71.6
A&G Labor	341.0	0.0	341.0	0.0	341.0	91.6	249.4
Other Taxes							
Property Taxes	193.2	(0.6)	192.6	0.0	192.6	0.1	192.5
Payroll Taxes	69.3	0.0	69.3	0.0	69.3	10.8	58.5
Local Taxes	57.2	0.1	57.3	0.0	57.3	(0.6)	57.9
Depreciation	745.4	(2.7)	742.7	0.0	742.7	(2.7)	745.4
Income Taxes	102.6	111.3	213.9	0.0	213.9	(98.9)	312.8
Total Expenses After Taxes	4,316.4	43.5	4,359.8	0.0	4,359.8	82.0	4,277.8
Net Operating Revenues	1,006.7	(33.8)	972.9	0.0	972.9	(179.2)	1,152.1
Rate Base	\$23,651.5	(4,242.6)	\$19,408.9	0.0	\$19,408.9	(149.8)	\$19,558.7
Rate of Return	4.26%		5.01%		5.01%		5.89%
AT PROPOSED RATES:							
Operating Revenues	7,603.5	(933.4)	6,670.1	0.0	6,670.1	427.9	6,242.2
Uncollectibles	59.8	(7.3)	52.5	0.0	52.5	3.4	49.1
Local Taxes	81.7	(10.0)	71.7	0.0	71.7	4.6	67.1
Income Taxes	1,083.7	(294.5)	789.2	0.0	789.2	127.2	662.0
Total Expenses After Taxes	5,339.9	(379.8)	4,960.1	0.0	4,960.1	317.5	4,642.7
Net Operating Revenues	2,263.6	(553.5)	1,709.9	0.0	1,709.9	110.4	1,599.5
Rate Base	23,651.5	(4,242.6)	19,408.9	0.0	19,408.9	(149.8)	19,558.7
Rate of Return	9.57%		8.81%		8.81%		8.18%

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RECONCILIATION EXHIBIT
SOUTHERN CALIFORNIA WATER COMPANY
CALIPATRIA DISTRICT -- A.99-03-066
TEST YEAR 2000

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	993.6	4.3	997.9	0.0	997.9	(13.6)	1,011.5
Oper. & Maint. Expenses							
Purchased Water	56.9	0.5	57.4	0.0	57.4	(0.7)	58.1
Purchased Power	52.7	0.5	53.2	0.0	53.2	(0.6)	53.8
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	101.5	1.3	102.8	0.0	102.8	1.3	101.5
Common Cust Alloc	11.7	0.0	11.7	0.0	11.7	0.0	11.7
Postage		0.0		0.0		0.0	
Uncollectibles	10.3	0.0	10.4	0.0	10.4	(0.1)	10.5
Oper-Labor	104.8	0.0	104.8	0.0	104.8	0.0	104.8
Oper-Others	62.6	(0.3)	62.3	0.0	62.3	(0.3)	62.6
Maint-Labor	33.9	0.0	33.9	0.0	33.9	0.0	33.9
Maint-Others	226.1	(0.3)	225.8	0.0	225.8	(0.2)	226.0
A&G Expenses							
Office Supplies	50.4	(0.6)	49.8	0.0	49.8	(0.6)	50.4
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pension & Benefits	2.3	0.0	2.3	0.0	2.3	0.0	2.3
Business Meals	1.1	0.0	1.1	0.0	1.1	0.0	1.1
Regulatory Comm	7.1	0.0	7.1	0.0	7.1	0.0	7.1
Outside Services	0.8	0.0	0.8	0.0	0.8	0.0	0.8
Misc	1.4	0.0	1.4	0.0	1.4	0.0	1.4
Alloc Gen Office	67.3	0.0	67.3	0.0	67.3	0.0	67.3
Maintenance	9.2	(0.1)	9.1	0.0	9.1	(0.1)	9.2
Rent	3.1	0.0	3.1	0.0	3.1	0.0	3.1
A&G Labor	75.1	0.0	75.1	0.0	75.1	0.0	75.1
Other Taxes							
Property Taxes	23.0	0.0	23.0	0.0	23.0	0.0	23.0
Payroll Taxes	17.1	0.0	17.1	0.0	17.1	0.0	17.1
Local Taxes	9.5	0.0	9.5	0.0	9.5	(0.1)	9.6
Depreciation	130.7	0.0	130.7	0.0	130.7	0.0	130.7
Income Taxes	(98.3)	52.9	(45.4)	0.0	(45.4)	(1.8)	(43.6)
Total Expenses After Taxes	960.4	54.0	1,014.4	0.0	1,014.4	(3.2)	1,017.5
Net Operating Revenues	33.2	(49.7)	(16.5)	0.0	(16.5)	(10.4)	(6.0)
Rate Base	\$5,517.6	(3,378.9)	\$2,138.7	0.0	\$2,138.7	63.4	\$2,075.3
Rate of Return	0.60%		-0.77%		-0.77%		-0.29%
AT PROPOSED RATES:							
Operating Revenues	1,892.6	(522.4)	1,370.2	0.0	1,370.2	39.1	1,331.1
Uncollectibles	19.6	(5.4)	14.2	0.0	14.2	0.4	13.8
Local Taxes	18.1	(5.0)	13.1	0.0	13.1	0.4	12.7
Income Taxes	288.0	(173.5)	114.5	0.0	114.5	20.8	93.7
Total Expenses After Taxes	1,364.6	(183.0)	1,181.7	0.0	1,181.7	20.4	1,161.1
Net Operating Revenues	528.0	(339.4)	188.4	0.0	188.4	18.7	170.0
Rate Base	5,517.6	(3,378.9)	2,138.7	0.0	2,138.7	63.4	2,075.3
Rate of Return	9.57%		8.81%		8.81%		8.19%

RECONCILIATION EXHIBIT
SOUTHERN CALIFORNIA WATER COMPANY
CALIPATRIA DISTRICT -- A.99-03-066

TEST YEAR 2001

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	993.5	4.3	997.8	0.0	997.8	(13.6)	1,011.4
Oper. & Maint. Expenses							
Purchased Water	56.9	0.5	57.4	0.0	57.4	(0.7)	58.1
Purchased Power	52.7	0.5	53.2	0.0	53.2	(0.6)	53.8
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	103.7	1.2	104.9	0.0	104.9	1.2	103.7
Common Cust Alloc	12.0	(0.1)	11.9	0.0	11.9	(0.1)	12.0
Postage		0.0		0.0		0.0	
Uncollectibles	10.3	0.0	10.4	0.0	10.4	(0.1)	10.5
Oper-Labor	110.3	0.0	110.3	0.0	110.3	0.0	110.3
Oper-Others	64.3	(0.7)	63.6	0.0	63.6	(0.7)	64.3
Maint-Labor	35.7	0.0	35.7	0.0	35.7	0.0	35.7
Maint-Others	232.7	(0.6)	232.1	0.0	232.1	(0.4)	232.5
A&G Expenses							
Office Supplies	51.6	(0.7)	50.9	0.0	50.9	(0.7)	51.6
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pension & Benefits	2.3	0.0	2.3	0.0	2.3	0.0	2.3
Business Meals	1.1	0.0	1.1	0.0	1.1	0.0	1.1
Regulatory Comm	7.1	0.0	7.1	0.0	7.1	0.0	7.1
Outside Services	0.8	0.0	0.8	0.0	0.8	0.0	0.8
Misc	1.4	0.0	1.4	0.0	1.4	0.0	1.4
Alloc Gen Office	69.0	(0.2)	68.8	0.0	68.8	(0.2)	69.0
Maintenance	9.4	(0.1)	9.3	0.0	9.3	(0.1)	9.4
Rent	3.2	0.0	3.2	0.0	3.2	0.0	3.2
A&G Labor	79.1	0.0	79.1	0.0	79.1	0.0	79.1
Other Taxes							
Property Taxes	51.6	(27.4)	24.2	0.0	24.2	(2.5)	26.7
Payroll Taxes	18.0	0.0	18.0	0.0	18.0	0.0	18.0
Local Taxes	9.5	0.0	9.5	0.0	9.5	(0.1)	9.6
Depreciation	378.2	(235.5)	142.7	0.0	142.7	5.4	137.3
Income Taxes	(350.9)	275.4	(75.5)	0.0	(75.5)	(4.3)	(71.2)
Total Expenses After Taxes	1,010.2	12.3	1,022.5	0.0	1,022.5	(3.9)	1,026.4
Net Operating Revenues	(16.6)	(8.0)	(24.7)	0.0	(24.7)	(9.7)	(15.0)
Rate Base	\$12,488.0	(10,217.7)	\$2,270.3	0.0	\$2,270.3	(25.1)	\$2,295.4
Rate of Return	-0.13%		-1.09%		-1.09%		-0.65%
AT PROPOSED RATES:							
Operating Revenues	3,195.3	(1,789.2)	1,406.1	0.0	1,406.1	26.0	1,380.1
Uncollectibles	33.2	(18.6)	14.6	0.0	14.6	0.3	14.3
Local Taxes	30.6	(17.1)	13.5	0.0	13.5	0.3	13.2
Income Taxes	595.2	(495.2)	100.0	0.0	100.0	12.8	87.2
Total Expenses After Taxes	2,000.2	(794.0)	1,206.2	0.0	1,206.2	14.0	1,192.3
Net Operating Revenues	1,195.1	(995.2)	200.0	0.0	200.0	12.0	187.8
Rate Base	12,488.0	(10,217.7)	2,270.3	0.0	2,270.3	(25.1)	2,295.4
Rate of Return	9.57%		8.81%		8.81%		8.18%

RECONCILIATION EXHIBIT
SOUTHERN CALIFORNIA WATER COMPANY
CLAREMONT DISTRICT -- A.99-03-067
TEST YEAR 2000

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	9,328.1	75.2	9,403.3	0.0	9,403.3	(152.3)	9,555.6
Oper. & Maint. Expenses							
Purchased Water	1,811.6	69.3	1,880.9	0.0	1,880.9	69.3	1,811.6
Purchased Power	749.0	(34.7)	714.3	0.0	714.3	46.3	668.0
Pump Taxes	486.8	0.0	486.8	0.0	486.8	(13.9)	500.7
Chemicals	31.5	0.1	31.6	0.0	31.6	0.1	31.5
Common Cust Alloc	151.4	0.0	151.4	0.0	151.4	0.0	151.4
Postage		0.0		0.0		0.0	
Uncollectibles	24.8	0.2	25.0	0.0	25.0	(0.4)	25.4
Oper-Labor	291.3	(18.8)	272.5	0.0	272.5	(18.8)	291.3
Oper-Others	185.3	(7.1)	178.2	0.0	178.2	6.7	171.5
Maint-Labor	129.1	(10.6)	118.5	0.0	118.5	(10.6)	129.1
Maint-Others	289.3	(21.6)	267.7	0.0	267.7	0.2	267.5
A&G Expenses							
Office Supplies	85.2	(9.8)	75.4	0.0	75.4	8.6	66.8
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	1.5	0.0	1.5	0.0	1.5	0.0	1.5
Pension & Benefits	14.5	(3.3)	11.2	0.0	11.2	3.1	8.1
Business Meals	2.4	0.0	2.4	0.0	2.4	0.0	2.4
Regulatory Comm	30.1	0.0	30.1	0.0	30.1	0.0	30.1
Outside Services	7.4	0.0	7.4	0.0	7.4	0.0	7.4
Misc	1.7	0.0	1.7	0.0	1.7	0.0	1.7
Alloc Gen Office	872.1	0.0	872.1	0.0	872.1	0.0	872.1
Maintenance	5.0	0.0	5.0	0.0	5.0	0.0	5.0
Rent	38.1	0.0	38.1	0.0	38.1	0.0	38.1
A&G Labor	404.1	(10.6)	393.5	0.0	393.5	92.2	301.3
Other Taxes							
Property Taxes	215.6	0.0	215.6	0.0	215.6	0.0	215.6
Payroll Taxes	66.0	(3.2)	62.8	0.0	62.8	5.1	57.7
Local Taxes	12.2	0.1	12.3	0.0	12.3	(0.2)	12.5
Depreciation	1,048.3	0.0	1,048.3	0.0	1,048.3	0.0	1,048.3
Income Taxes	669.5	51.1	720.6	0.0	720.6	(136.4)	857.0
Total Expenses After Taxes	7,623.6	1.1	7,624.7	0.0	7,624.7	51.3	7,573.6
Net Operating Revenues	1,704.5	74.0	1,778.6	0.0	1,778.6	(203.6)	1,982.0
Rate Base	\$24,773.5	(4.2)	24,769.3	0.0	24,769.3	194.1	24,575.2
Rate of Return	6.88%		7.18%		7.18%		8.07%
AT PROPOSED RATES:							
Operating Revenues	10,519.2	(394.4)	10,124.8	0.0	10,124.8	514.4	9,610.4
Uncollectibles	28.0	(1.1)	26.9	0.0	26.9	1.3	25.6
Local Taxes	13.8	(0.5)	13.3	0.0	13.3	0.7	12.6
Income Taxes	1,189.5	(153.9)	1,035.6	0.0	1,035.6	154.6	881.0
Total Expenses After Taxes	8,148.3	(205.7)	7,942.6	0.0	7,942.6	344.9	7,597.6
Net Operating Revenues	2,370.9	(188.7)	2,182.2	0.0	2,182.2	169.5	2,012.8
Rate Base	24,773.5	(4.2)	24,769.3	0.0	24,769.3	194.1	24,575.2
Rate of Return	9.57%		8.81%		8.81%		8.19%

RECONCILIATION EXHIBIT
SOUTHERN CALIFORNIA WATER COMPANY
CLAREMONT DISTRICT -- A.99-03-067
TEST YEAR 2001

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	9,312.6	75.3	9,387.9	0.0	9,387.9	(169.7)	9,557.6
Oper. & Maint. Expenses							
Purchased Water	1,797.3	69.7	1,867.0	0.0	1,867.0	69.7	1,797.3
Purchased Power	709.8	(34.6)	675.2	0.0	675.2	13.3	661.9
Pump Taxes	486.8	0.0	486.8	0.0	486.8	(0.1)	486.9
Chemicals	32.2	0.1	32.3	0.0	32.3	0.1	32.2
Common Cust Alloc	155.1	(0.5)	154.6	0.0	154.6	(0.5)	155.1
Postage		0.0		0.0		0.0	
Uncollectibles	24.8	0.2	25.0	0.0	25.0	(0.5)	25.4
Oper-Labor	306.5	(20.0)	286.5	0.0	286.5	(20.0)	306.5
Oper-Others	190.3	(8.4)	181.9	0.0	181.9	6.6	175.3
Maint-Labor	135.8	(10.0)	125.8	0.0	125.8	(10.0)	135.8
Maint-Others	302.1	(22.4)	279.7	0.0	279.7	0.1	279.6
A&G Expenses							
Office Supplies	87.3	(10.3)	77.0	0.0	77.0	8.8	68.2
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	1.6	0.0	1.6	0.0	1.6	0.0	1.6
Pension & Benefits	14.8	(3.4)	11.4	0.0	11.4	3.1	8.3
Business Meals	2.5	0.0	2.5	0.0	2.5	0.0	2.5
Regulatory Comm	30.1	0.0	30.1	0.0	30.1	0.0	30.1
Outside Services	7.6	(0.1)	7.5	0.0	7.5	(0.1)	7.6
Misc	1.7	0.0	1.7	0.0	1.7	0.0	1.7
Alloc Gen Office	893.5	(3.1)	890.4	0.0	890.4	(3.1)	893.5
Maintenance	5.1	0.0	5.1	0.0	5.1	0.0	5.1
Rent	40.5	(0.1)	40.4	0.0	40.4	(0.1)	40.5
A&G Labor	425.1	(20.0)	405.1	0.0	405.1	96.6	308.5
Other Taxes							
Property Taxes	226.8	0.0	226.8	0.0	226.8	0.0	226.8
Payroll Taxes	69.4	(4.0)	65.4	0.0	65.4	5.3	60.1
Local Taxes	12.2	0.1	12.3	0.0	12.3	(0.2)	12.5
Depreciation	1,124.7	0.0	1,124.7	0.0	1,124.7	0.0	1,124.7
Income Taxes	531.7	93.1	624.8	0.0	624.8	(119.8)	744.6
Total Expenses After Taxes	7,615.1	26.4	7,641.5	0.0	7,641.5	49.3	7,592.2
Net Operating Revenues	1,697.6	48.9	1,746.4	0.0	1,746.4	(219.0)	1,965.4
Rate Base	\$26,733.4	(1,236.8)	\$25,496.6	0.0	\$25,496.6	131.7	\$25,364.9
Rate of Return	6.35%		6.85%		6.85%		7.75%
AT PROPOSED RATES:							
Operating Revenues	10,851.5	(570.3)	10,281.2	0.0	10,281.2	522.2	9,759.0
Uncollectibles	28.9	(1.6)	27.3	0.0	27.3	1.3	26.0
Local Taxes	14.2	(0.7)	13.5	0.0	13.5	0.7	12.8
Income Taxes	1,203.7	(188.9)	1,014.8	0.0	1,014.8	182.2	832.6
Total Expenses After Taxes	8,293.2	(258.2)	8,034.8	0.0	8,034.8	354.0	7,681.1
Net Operating Revenues	2,558.3	(312.1)	2,246.3	0.0	2,246.3	168.2	2,077.9
Rate Base	26,733.4	(1,236.8)	25,496.6	0.0	25,496.6	131.7	25,364.9
Rate of Return	9.57%		8.81%		8.81%		8.19%

RECONCILIATION EXHIBIT
SOUTHERN CALIFORNIA WATER COMPANY
WRIGHTWOOD DISTRICT -- A.99-03-065
TEST YEAR 2000

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	1,451.8	(2.6)	1,449.2	0.0	1,449.2	(37.2)	1,486.4
Oper. & Maint. Expenses							
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	48.8	1.5	50.3	0.0	50.3	5.0	45.3
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	1.4	(0.1)	1.3	0.0	1.3	(0.1)	1.4
Common Cust Alloc	17.5	0.0	17.5	0.0	17.5	0.0	17.5
Postage		0.0		0.0		0.0	
Uncollectibles	6.0	0.0	6.0	0.0	6.0	(0.2)	6.1
Oper-Labor	191.5	0.0	191.5	0.0	191.5	4.0	187.5
Oper-Others	36.7	(1.8)	34.9	0.0	34.9	1.7	33.2
Maint-Labor	38.1	0.0	38.1	0.0	38.1	3.8	34.3
Maint-Others	94.9	(18.6)	76.3	0.0	76.3	0.1	76.2
A&G Expenses							
Office Supplies	37.1	(3.0)	34.1	0.0	34.1	2.6	31.5
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.1	0.0	0.1	0.0	0.1	0.0	0.1
Pension & Benefits	6.7	(1.3)	5.4	0.0	5.4	1.3	4.1
Business Meals	0.5	0.0	0.5	0.0	0.5	0.0	0.5
Regulatory Comm	9.8	0.0	9.8	0.0	9.8	0.0	9.8
Outside Services	1.1	0.0	1.1	0.0	1.1	0.0	1.1
Misc	0.8	0.0	0.8	0.0	0.8	0.0	0.8
Alloc Gen Office	101.0	0.0	101.0	0.0	101.0	0.0	101.0
Maintenance	4.3	0.0	4.3	0.0	4.3	0.0	4.3
Rent	14.2	(0.1)	14.1	0.0	14.1	(0.1)	14.2
A&G Labor	88.9	0.0	88.9	0.0	88.9	4.2	84.7
Other Taxes							
Property Taxes	44.5	0.0	44.5	0.0	44.5	0.0	44.5
Payroll Taxes	25.5	0.0	25.5	0.0	25.5	1.0	24.5
Local Taxes	5.9	0.0	5.9	0.0	5.9	(0.2)	6.0
Depreciation	156.9	0.0	156.9	0.0	156.9	0.0	156.9
Income Taxes	143.4	8.3	151.7	0.0	151.7	(22.1)	173.8
Total Expenses After Taxes	1,075.3	(15.0)	1,060.4	0.0	1,060.4	1.1	1,059.3
Net Operating Revenues	376.5	12.4	388.7	0.0	388.7	(38.3)	427.1
Rate Base	\$5,042.3	5.6	\$5,047.9	0.0	\$5,047.9	(96.7)	\$5,144.6
Rate of Return	7.47%		7.70%		7.70%		8.30%
AT PROPOSED RATES:							
Operating Revenues	1,642.6	(92.9)	1,549.7	0.0	1,549.7	73.5	1,476.2
Uncollectibles	6.8	(0.4)	6.4	0.0	6.4	0.3	6.1
Local Taxes	6.7	(0.4)	6.3	0.0	6.3	0.3	6.0
Income Taxes	226.4	(31.0)	195.4	0.0	195.4	26.0	169.4
Total Expenses After Taxes	1,159.9	(55.0)	1,104.9	0.0	1,104.9	50.1	1,054.6
Net Operating Revenues	482.7	(37.9)	444.7	0.0	444.7	23.4	421.6
Rate Base	5,042.3	5.6	5,047.9	0.0	5,047.9	(96.7)	5,144.6
Rate of Return	9.57%		8.81%		8.81%		8.19%

RECONCILIATION EXHIBIT
SOUTHERN CALIFORNIA WATER COMPANY
WRIGHTWOOD DISTRICT -- A.99-03-065
TEST YEAR 2001

SUMMARY OF EARNINGS	Original Application	Increase	Final SCWC	Difference	Final Staff	Increase	Original Staff
AT PRESENT RATES:							
Operating Revenues	1,451.8	(2.7)	1,449.1	0.0	1,449.1	(41.3)	1,490.4
Oper. & Maint. Expenses							
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	49.2	1.1	50.3	0.0	50.3	4.8	45.5
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	1.4	(0.1)	1.3	0.0	1.3	(0.1)	1.4
Common Cust Alloc	18.0	(0.1)	17.9	0.0	17.9	(0.1)	18.0
Postage		0.0		0.0		0.0	
Uncollectibles	6.0	(0.0)	6.0	0.0	6.0	(0.2)	6.1
Oper-Labor	201.4	0.0	201.4	0.0	201.4	9.4	192.0
Oper-Others	37.7	(2.1)	35.6	0.0	35.6	1.7	33.9
Maint-Labor	40.1	0.0	40.1	0.0	40.1	5.0	35.1
Maint-Others	92.0	(19.3)	72.7	0.0	72.7	0.0	72.7
A&G Expenses							
Office Supplies	38.0	(3.2)	34.8	0.0	34.8	2.6	32.2
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.1	0.0	0.1	0.0	0.1	0.0	0.1
Pension & Benefits	6.9	(1.4)	5.5	0.0	5.5	1.3	4.2
Business Meals	0.5	0.0	0.5	0.0	0.5	0.0	0.5
Regulatory Comm	9.8	0.0	9.8	0.0	9.8	0.0	9.8
Outside Services	1.2	0.0	1.2	0.0	1.2	0.0	1.2
Misc	0.8	0.0	0.8	0.0	0.8	0.0	0.8
Alloc Gen Office	103.5	(0.4)	103.1	0.0	103.1	(0.4)	103.5
Maintenance	4.4	0.0	4.4	0.0	4.4	0.0	4.4
Rent	14.6	0.0	14.6	0.0	14.6	0.0	14.6
A&G Labor	93.5	0.0	93.5	0.0	93.5	6.8	86.7
Other Taxes							
Property Taxes	47.2	0.0	47.2	0.0	47.2	0.0	47.2
Payroll Taxes	26.8	0.0	26.8	0.0	26.8	1.7	25.1
Local Taxes	5.9	(0.0)	5.9	0.0	5.9	(0.2)	6.0
Depreciation	168.8	0.0	168.8	0.0	168.8	0.0	168.8
Income Taxes	90.3	36.0	126.3	0.0	126.3	(29.7)	156.0
Total Expenses After Taxes	1,058.0	10.5	1,068.5	0.0	1,068.5	2.7	1,065.9
Net Operating Revenues	393.8	(13.2)	380.6	0.0	380.6	(44.0)	424.5
Rate Base	\$6,741.7	(1,456.4)	\$5,285.3	0.0	\$5,285.3	92.4	\$5,192.9
Rate of Return	5.84%		7.20%		7.20%		8.18%
AT PROPOSED RATES:							
Operating Revenues	1,903.3	(301.6)	1,601.7	0.0	1,601.7	110.1	1,491.6
Uncollectibles	7.8	(1.2)	6.6	0.0	6.6	0.5	6.1
Local Taxes	7.7	(1.2)	6.5	0.0	6.5	0.5	6.0
Income Taxes	286.6	(94.0)	192.6	0.0	192.6	36.1	156.5
Total Expenses After Taxes	1,258.0	(121.9)	1,136.1	0.0	1,136.1	69.8	1,066.4
Net Operating Revenues	645.2	(179.6)	465.6	0.0	465.6	40.3	425.2
Rate Base	6,741.7	(1,456.4)	5,285.3	0.0	5,285.3	92.4	5,192.9
Rate of Return	9.57%		8.81%		8.81%		8.19%

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**Southern California Water Company
BARSTOW DISTRICT - A.99-03-068**

STIPULATED QUANTITIES

TEST YEARS 2000 & 2001

<u>Number of Metered Services</u>	Schedule BA-1	
	<u>2000</u>	<u>2001</u>
Meter Size		
5/8 x 3/4 -inch meter	7,041	7,041
3/4	2	2
1	874	874
1 1/2	51	51
2	348	348
3	16	16
4	4	4
6	8	8
8	3	3
10	0	0
	-----	-----
TOTAL METERED SERVICES	8,347	8,347
Private Fire Service	81	81
	-----	-----
TOTAL CUSTOMERS	8,428	8,428

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**Southern California Water Company
BARSTOW DISTRICT - A.99-03-068**

STIPULATED QUANTITIES

TEST YEARS 2000 & 2001

WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>		<u>Usage (CCF/CUST)</u>		<u>Consumption (KCcf)</u>	
METERED SERVICES :						
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
Commercial	8,264	8,264	368.25	367.50	3,043.2	3,037.0
Industrial	5	5	30,447.83	30,385.66	152.2	151.9
Public Authority	70	70	5,497.18	5,485.95	384.8	384.0
Irrigation	0	0	0.00	0.00	0.0	0.0
Contract	1	1	508,240.22	507,202.44	508.2	507.2
Other	7	7	5,366.44	5,355.48	37.6	37.5
Total Metered	8,347	8,347			4,126.0	4,117.6
PRIVATE FIRE PROTECTION	81	81				
TOTAL CONNECTIONS	8,428	8,428			4,126.0	4,117.6
UNACCOUNTED WATER	10.0%	10.0%			459.4	459.4
TOTAL WATER PRODUCTION					4,585.4	4,576.9
WELLS (KCcf)					4,585.4	4,577.0

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**Southern California Water Company
Barstow District - A.99-03-068**

Adopted Quantities

	<u>2000</u>	<u>2001</u>
<u>PURCHASED POWER</u>		
SoCal. Edison		
<u>WELLS:</u>		
Total Production (KCcf)	4,585.4	4,577.0
Kwh per Ccf	1.1520	1.1520
Total Kwh	5,282,414	5,272,708
Unit Cost (\$/Kwhr)	0.078050	0.078084
Power Cost (wells)	\$433,992	\$433,384
5% energy cost savings	(\$21,700)	(\$21,669)
<u>BOOSTERS:</u>		
Total Production (KCcf)	4,585.4	4,577.0
Kwh per Ccf	0.786	0.786
Total Kwh	3,602,305	3,595,686
Unit Cost (\$/Kwhr)	0.075799	0.075831
Power Cost (boosters)	\$287,423	\$287,014
5% energy cost savings	(\$14,371)	(\$14,351)
Other Costs	\$24,600.0	\$0.0
Southwest Gas Corporation		
Ccf/cf (gas)	85.739	85.739
Total cf (gas)	53,481	53,383
Unit Cost (\$/cf(gas))	0.00959	0.00959
Gas Power Cost (boosters)	\$513	\$512
Total Purchased Power Cost	\$710,457	\$684,890
<u>REPLENISHMENT TAX</u>		
Mojave River Centro Basin		
Pump Tax, Within Rights	\$2.52 /AF	\$26,527.3
Pump Tax, Overpumping	\$156.00 /AF	\$0.0
Total Replenishment Cost	\$26,527	\$26,479
Total Chemical Cost	\$33,680	\$34,323
Total Well Production (KCcf)	4,585.4	4,577.0
Chemical Cost (\$/Kccf)	7.3450	7.4990

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Southern California Water Company

Barstow District - A.99-03-068

RATE BASE

(Dollars in thousands)

	<u>2000</u>	<u>2001</u>
RATE BASE		
Utility Plant	30,255.6	32,079.7
Acquisition Adjustment	0.0	0.0
Total Utility Plant	30,255.6	32,079.7
Depreciation Reserve	(7,287.5)	(8,074.8)
Net Utility Plant	22,968.1	24,004.9
Material & Supplies	139.4	139.4
Advances for Construction	(2,710.8)	(2,722.6)
Contribution	(1,349.4)	(1,428.0)
Rate Base before Adjustment	19,047.3	19,993.6
ACRS & MACRS Depreciation	(1,755.6)	(1,892.3)
Investment Tax Credit	(109.5)	(106.4)
Capitalized Items	259.3	291.1
Sliver	(14.1)	(13.7)
Advances (Gross-Up)	257.3	249.1
Contributions (Gross-Up)	121.1	111.5
Deferred Revenues	(25.0)	(20.1)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	258.7	258.7
Common Utility Allocation	533.5	537.4
Weighted Average Rate Base	18,573.0	19,408.9

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Southern California Water Company
Barstow District - A.99-03-068

Income Tax Calculation

	<u>2000</u>	<u>2001</u>
	(Dollars in Thousands)	
Operating Revenues (authorized rates)	6,493.2	6,669.9
Operation Expenses		
Purchased Water	0.0	0.0
Purchased Power	710.5	684.9
Pump Taxes	26.5	26.5
Chemicals	33.7	34.3
Allocated Common Customer Account	99.4	101.5
Uncollectibles 0.786%	51.1	52.5
Operation-Labor	359.1	377.8
Other Operation Expenses	150.2	153.3
Maintenance - Labor	140.1	147.4
Maintenance - Other	303.3	311.3
Office Supplies & Expenses	113.5	115.8
Injuries and Damages	0.3	0.3
Pension and Benefits	16.3	16.6
Business Meals	2.2	2.2
Regulatory Expenses	21.3	21.3
Outside Services	45.8	46.8
Miscellaneous	1.4	1.4
Allocated General Office Expenses	572.4	584.4
Other Maintenance of General Plant	3.8	3.9
Rent	69.3	71.4
A&G Labor	324.1	341.0
Property Tax	181.9	192.6
Payroll Taxes	65.9	69.3
Franchise Taxes 1.074%	69.8	71.7
Depreciation and Amortization Expense	669.7	742.7
Operating Expenses	4,031.3	4,170.8
Interest on LTD	692.8	724.0
Book Depreciation (w/ G.O.)	(704.6)	(778.3)
Total Deductions	4,019.5	4,116.4
State Tax Depreciation	730.1	901.4
Other State Schedule M	(0.6)	(0.6)
Net Taxable Income	1,744.2	1,652.7
State Corp. Franchise Tax 8.84%	154.2	146.1
Book Depreciation (w/ G.O.)	704.6	778.3
Federal Tax Depreciation - Flow Through	(149.9)	(158.0)
State Tax	54.2	154.2
Amortization Contributions Schedule M	25.0	20.1
Other Federal Schedule M	(78.5)	(78.5)
Net Taxable Income	1,918.3	1,837.4
Federal Income Tax 35.00%	671.4	643.1
Total Income Tax	825.6	789.2
Uncollectible Rate	0.7860%	
Franch. Rate	1.0740%	
Net to Gross	1.81451	

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SOUTHERN CALIFORNIA WATER COMPANY
BARSTOW DISTRICT - A.99-03-068

Comparison of typical bills for residential metered customers of various
usage level and average level at present and authorized rates for the year 2000.

General Metered Service
(5/8 x 3/4 - inch meters)

Monthly Usage	At Present Rates	At Authorized Rates	Percent Increase
(Cubic Feet)			
500	\$17.71	\$23.73	33.96%
1000	\$22.07	\$28.50	29.13%
1500	\$26.43	\$33.28	25.90%
2000	\$30.79	\$38.05	23.58%
2500	\$35.15	\$42.83	21.83%
3100 (Avg.)	\$40.38	\$48.56	20.24%
4000	\$48.23	\$57.15	18.49%
10000	\$100.55	\$114.45	13.82%

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SOUTHERN CALIFORNIA WATER COMPANY
CALIPATRIA NILAND DISTRICT - A.99-03-066

STIPULATED QUANTITIES
TEST YEARS 2000 & 2001

<u>Number of Metered Services</u>	Schedule CN-1	
	<u>2000</u>	<u>2001</u>
Meter Size		
5/8 x 3/4 -inch meter	156	156
3/4	0	0
1	14	14
1 1/2	5	5
2	23	23
3	1	1
4	1	1
6	1	1
8	1	1
	-----	-----
TOTAL METERED SERVICES	202	202
Number of Flat Rate Customers	Schedule CN-2	
	<u>2000</u>	<u>2001</u>
Single Unit - 3/4"	929	929
Single Unit - 1"	25	25
Additional Unit	17	17
Single Unit, no plumbing	7	7
	-----	-----
	961	961
Private Fire Service	5	5
	-----	-----
TOTAL CUSTOMERS	1,168	1,168

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**SOUTHERN CALIFORNIA WATER COMPANY
CALIPATRIA NILAND DISTRICT - A.99-03-066**

STIPULATED QUANTITIES**TEST YEARS 2000 & 2001****WATER CONSUMPTION**

<u>Classification</u>	<u>Service Connection</u>		<u>Usage (CCF/CUST)</u>		<u>Consumption (KCcf)</u>	
METERED SERVICES :						
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
<u>Metered</u>						
Commercial	183	183	379.6	379.6	69.5	69.5
Industrial	4	4	1,943.8	1,943.8	7.8	7.8
Public Authority	13	13	2,105.6	2,105.6	27.4	27.4
Irrigation	0	0	0.0	0.0	0.0	0.0
Contract	1	1	375,459.0	375,459.0	375.5	375.5
Other	1	1	1,582.8	1,582.8	1.6	1.6
	-----				-----	
Total Metered	202	202			481.7	481.7
<u>Flat Rate</u>						
Commercial	951	951	515.00	515.00	489.8	489.8
Public Authority	10	10	2,031.00	2,031.00	20.3	20.3
	-----				-----	
Total Flat Rate	961	961			510.1	510.1
PRIVATE FIRE PROTECTION	5	5				
	-----				-----	
TOTAL CONNECTIONS	1,168	1,168			991.7	991.7
UNACCOUNTED WATER	46.1%	46.1%			847.7	847.7

TOTAL WATER PRODUCTION					1,839.5	1,839.5
PURCHASED WATER (KCcf)					1,839.5	1,839.5

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**Southern California Water Company
Calipatria District - A.99-03-066**

Adopted Quantities

	<u>2000</u>	<u>2001</u>
<u>PURCHASED POWER</u>		
BOOSTERS:		
Total Production (KCcf) (net to system)	1,044.3	1,044.3
Imperial Irrigation District		
Kwh per Ccf	0.652	0.652
Total Kwh	680,915	680,915
Unit Cost (\$/Kwhr)	0.077372	0.077372
Electric Power Cost (boosters)	\$52,684	\$52,684
The Gas Company		
Ccf/cf (gas)	24.221	24.221
Total cf (gas)	43,113	43,113
Unit Cost (\$/cf(gas))	0.012015	0.012015
Gas Power Cost (boosters)	\$518	\$518
Total Purchased Power Cost	\$53,203	\$53,203
<u>PURCHASED WATER</u>		
Imperial Irrigation District	7-98	
	<u>\$/AF</u>	<u>KCcf</u>
	\$13.56	1,839.5
		\$57,261
Service Charge per month	\$12.33	\$148.0
Total Purchased Water Cost	\$57,409	\$57,409
Total Chemical Cost	\$102,773	\$104,931
Total Production (KCcf)	1,044.3	1,044.3
Chemical Cost (\$/Kccf)	98.41	100.48

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Southern California Water Company
Calipatria District - A.99-03-066

RATE BASE

(Dollars in thousands)

	<u>2000</u>	<u>2001</u>
RATE BASE		
Utility Plant	5,567.0	5,860.9
Acquisition Adjustment	0.0	0.0
Total Utility Plant	5,567.0	5,860.9
Depreciation Reserve	(1,724.2)	(1,917.6)
Net Utility Plant	3,842.8	3,943.3
Material & Supplies	32.3	32.3
Advances for Construction	(165.4)	(167.8)
Contribution	(1,298.8)	(1,254.4)
Rate Base before Adjustment	2,410.8	2,553.5
ACRS & MACRS Depreciation	(378.9)	(393.9)
Investment Tax Credit	(8.7)	(7.9)
Capitalized Items	45.1	49.7
Sliver	(1.5)	(1.4)
Advances (Gross-Up)	26.7	25.9
Contributions (Gross-Up)	17.5	15.9
Deferred Revenues	(2.4)	(1.8)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	(32.9)	(32.9)
Common Utility Allocation	62.8	63.2
Weighted Average Rate Base	2,138.7	2,270.3

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Southern California Water Company
 Calipatria District - A.99-03-066

Income Tax Calculation

	<u>2000</u>	<u>2001</u>
	(Dollars in Thousands)	
Operating Revenues (authorized rates)	1,370.2	1,406.1
Operation Expenses		
Purchased Water	57.4	57.4
Purchased Power	53.2	53.2
Pump Taxes	0.0	0.0
Chemicals	102.8	104.9
Allocated Common Customer Account	11.7	11.9
Uncollectibles 1.038%	14.2	14.6
Operation-Labor	104.8	110.3
Other Operation Expenses	62.3	63.6
Maintenance - Labor	33.9	35.7
Maintenance - Other	225.8	232.1
Office Supplies & Expenses	49.8	50.9
Injuries and Damages	0.0	0.0
Pension and Benefits	2.3	2.3
Business Meals	1.1	1.1
Regulatory Expenses	7.1	7.1
Outside Services	0.8	0.8
Miscellaneous	1.4	1.4
Allocated General Office Expenses	67.3	68.8
Other Maintenance of General Plant	9.1	9.3
Rent	3.1	3.2
A&G Labor	75.1	79.1
Property Tax	23.0	24.2
Payroll Taxes	17.1	18.0
Franchise Taxes 0.957%	13.1	13.5
Depreciation and Amortization Expense	130.7	142.7
Operating Expenses	1,067.3	1,106.1
Interest on LTD	79.8	84.7
Book Depreciation (w/ G.O.)	(134.8)	(146.9)
Total Deductions	1,012.3	1,043.9
State Tax Depreciation	90.3	110.9
Other State Schedule M	11.6	11.6
Net Taxable Income	256.0	239.7
State Corp. Franchise Tax 8.84%	22.6	21.2
Book Depreciation (w/ G.O.)	134.8	146.9
Federal Tax Depreciation - Flow Through	(43.7)	(45.9)
State Tax	(9.6)	22.6
Amortization Contributions Schedule M	2.4	1.8
Other Federal Schedule M	11.6	11.6
Net Taxable Income	262.5	225.2
Federal Income Tax 35.00%	91.9	78.8
Total Income Tax	114.5	100.0
Uncollectible Rate 1.0380%		
Franch. Rate 0.9570%		
Net to Gross 1.81701		

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SOUTHERN CALIFORNIA WATER COMPANY**CALIPATRIA DISTRICT - A.99-03-066**

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 2000.

General Metered Service
(5/8 x 3/4 - inch meters)

Monthly Usage	At Present Rates	At Authorized Rates	Percent Increase
(Cubic Feet)			
500	\$32.91	\$40.83	24.05%
1000	\$39.07	\$49.30	26.18%
1500	\$45.23	\$57.78	27.74%
2000	\$51.39	\$66.25	28.92%
2500	\$57.55	\$74.73	29.84%
3200 (Avg.)	\$66.17	\$86.59	30.85%
4000	\$76.03	\$100.15	31.72%
10000	\$149.95	\$201.85	34.61%

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SOUTHERN CALIFORNIA WATER COMPANY
CALIPATRIA DISTRICT - A.99-03-066

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 2000.

General Metered Service
(5/8 x 3/4 - inch meters)

	At Present Rates	At Authorized Rates	Percent Increase
Single Unit - 3/4"	\$45.80	\$66.40	44.98%
Single Unit - 1"	\$57.90	\$83.95	44.99%
Additional Unit	\$26.50	\$38.40	44.91%
Single Unit, no plumbing	\$24.30	\$35.25	45.06%

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Southern California Water Company
Claremont District - A.99-03-067

STIPULATED QUANTITIES

TEST YEARS 2000 & 2001

<u>Number of Metered Services</u>	Schedule CM-1		Schedule CMC-1	
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
Meter Size				
5/8 x 3/4 -inch meter	3,021	3,025	105	105
3/4	207	207	314	314
1	5,616	5,623	279	280
1 1/2	93	93	12	12
2	329	330	7	7
3	15	15	1	1
4	7	7	1	1
6	9	9	0	0
8	1	1	0	0
10	0	0	0	0
Sub-total	9,298	9,310	719	720
Meter Size	Schedule CM-7ML		Schedule CMH-3M	
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
5/8 x 3/4 -inch meter	45	45	0	0
3/4	4	4	0	0
1	48	48	5	5
1 1/2	12	12	0	0
2	82	82	17	17
3	1	1	0	0
4	1	1	1	1
6	0	0	0	0
8	0	0	0	0
10	0	0	0	0
Sub-total	193	193	23	23
Meter Size	Schedule CMP-3M		Pomona College	
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
5/8 x 3/4 -inch meter	0	0	0	0
3/4	0	0	0	0
1	0	0	0	0
1 1/2	0	0	0	0
2	1	1	0	0
3	0	0	33	33
4	0	0	0	0
6	0	0	0	0
8	0	0	0	0
10	0	0	0	0
Sub-total	1	1	33	33
Total Metered	10,267	10,280		
Private Fire Service	91	91		
TOTAL CUSTOMERS	10,358	10,371		

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Southern California Water Company

Claremont District - A.99-03-067

STIPULATED QUANTITIES

TEST YEARS 2000 & 2001

WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>		<u>Usage (CCF/CUST)</u>		<u>Consumption (KCcf)</u>	
METERED SERVICES :						
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
<u>Metered</u>						
Commercial	9,993	10,006	423.3	421.6	4,230.2	4,218.9
Industrial	11	11	5,174.8	5,154.2	56.9	56.7
Public Authority	33	33	5,604.3	5,582.0	184.9	184.2
Irrigation	25	25	2,192.5	2,183.8	54.8	54.6
Contract	172	172	1,088.5	1,084.1	187.2	186.5
Other	33	33	6,330.8	6,305.6	208.9	208.1
	-----				-----	
Total Metered	10,267	10,280			4,923.0	4,908.9
PRIVATE FIRE PROTECTION	91	91				
	-----				-----	
TOTAL CONNECTIONS	10,358	10,371			4,923.0	4,908.9
UNACCOUNTED WATER	4.2%	4.2%			215.1	215.3
	-----				-----	
TOTAL WATER PRODUCTION					5,138.1	5,124.2
WELLS (KCcf)					3,936.9	3,936.9
PURCHASED WATER (KCcf)					1,201.2	1,187.3

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**Southern California Water Company
Claremont District - A.99-03-067**

Adopted Quantities

	<u>2000</u>	<u>2001</u>
<u>PURCHASED POWER</u>		
SoCal. Edison		
WELLS:		
Total Production (KCcf)	3,936.9	3,936.9
Kwh per Ccf	2.1938	2.1938
Total Kwh	8,636,837	8,636,837
Unit Cost (\$/Kwhr)	0.068211	0.068211
Power Cost (wells)	\$620,137	\$620,137
5% energy cost savings	(\$31,007)	(\$31,007)
BOOSTERS:		
Total Production (KCcf)	5,138.1	5,124.2
Kwh per Ccf	0.2404	0.2404
Total Kwh	1,235,166	1,231,840
Unit Cost (\$/Kwhr)	0.069795	0.069838
Power Cost (boosters)	\$90,746	\$90,557
5% energy cost savings	(\$4,537)	(\$4,528)
Other Costs	\$39,000	\$0
Total Purchased Power Cost	\$714,339	\$675,159

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Southern California Water Company
Claremont District - A.99-03-067

Adopted Quantities

			<u>2000</u>	<u>2001</u>
<u>PURCHASED WATER</u>				
		<u>\$/AF</u>	<u>KCcf</u>	<u>KCcf</u>
TVMWD	7-98	\$447.02	1,096.6	1,082.8
West End Water Co.	7-98	\$96.79	104.5	104.5
College Wells (Wilcox)			392.0	392.0
First 800 AF	7-98	\$130.00		
> 800 AF		\$105.00		
College Wells (Atheam)			653.4	653.4
First 750 AF	7-98	\$45.00		
From 750 AF to 1750 AF		\$20.00		
> 1750 AF		\$10.00		
Total KCcf			2,246.5	2,232.7
TVMWD			\$1,125,149	\$1,111,292
Service Charge (annual)		\$9,766	\$9,766	\$9,766
Miramar Reservoir (\$19,500.43 per month)			\$234,005	\$234,005
West End Water Co.			\$23,230	\$23,230
College Wells (Wilcox)			\$114,500	\$114,500
College Well Payback			\$180,000	\$180,000
College Wells (Atheam)			\$48,750	\$48,750
Fair Oaks Well Lease			\$23,180	\$23,180
Water Right Lease - City of Claremont			\$122,301	\$122,301
Total Purchased Water Cost			\$1,880,881	\$1,867,023
<u>REPLENISHMENT TAX</u>				
Water Subject to Pump Tax (Kccf)			3,936.9	3,936.9
Claremont Basin (Six Basins) (Kccf)			3,787.1	3,787.1
Pump Tax, Within Rights		\$7.00 /AF	\$48,959	\$48,959
Pump Tax, Overpumping		\$254.00 /AF	\$431,800	\$431,800
Chino Basin (Kccf)			149.8	149.8
Pump Tax, Within Rights		\$17.45 /AF	\$6,000	\$6,000
Pump Tax, Overpumping		\$230.00 /AF	\$0	\$0
Total Replenishment Cost			\$486,758	\$486,758
Total Chemical Cost			\$31,613	\$32,279
Total Well Production (KCcf)			3,936.9	3,936.9
Chemical Cost (\$/KCcf)			8.03	8.20

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Southern California Water Company
Claremont District - A.99-03-067

RATE BASE

(Dollars in thousands)

	<u>2000</u>	<u>2001</u>
RATE BASE		
Utility Plant	38,337.5	40,254.9
Acquisition Adjustment	0.0	0.0
Total Utility Plant	38,337.5	40,254.9
Depreciation Reserve	(10,348.4)	(11,370.6)
Net Utility Plant	27,989.1	28,884.3
Material & Supplies	13.2	13.2
Advances for Construction	(1,553.9)	(1,553.6)
Contribution	(1,141.4)	(1,208.6)
Rate Base before Adjustment	25,307.0	26,135.2
ACRS & MACRS Depreciation	(2,115.4)	(2,257.3)
Investment Tax Credit	(132.5)	(128.1)
Capitalized Items	277.8	313.6
Sliver	(25.7)	(25.0)
Advances (Gross-Up)	95.1	91.9
Contributions (Gross-Up)	52.9	48.5
Deferred Revenues	(7.8)	(6.1)
Invest. in Other Water Companies	18.8	18.8
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	522.9	522.9
Common Utility Allocation	776.3	782.3
Weighted Average Rate Base	24,769.3	25,496.6

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Southern California Water Company
 Claremont District - A.99-03-067

Income Tax Calculation

	<u>2000</u>	<u>2001</u>
	(Dollars in Thousands)	
Operating Revenues (authorized rates)	10,124.8	10,281.2
Operation Expenses		
Purchased Water	1,880.9	1,867.0
Purchased Power	714.3	675.2
Pump Taxes	486.8	486.8
Chemicals	31.6	32.3
Allocated Common Customer Account	151.4	154.6
Uncollectibles 0.266%	26.9	27.3
Operation-Labor	272.5	286.5
Other Operation Expenses	178.2	181.9
Maintenance - Labor	118.5	125.8
Maintenance - Other	267.7	279.7
Office Supplies & Expenses	75.4	77.0
Injuries and Damages	1.5	1.6
Pension and Benefits	11.2	11.4
Business Meals	2.4	2.5
Regulatory Expenses	30.1	30.1
Outside Services	7.4	7.5
Miscellaneous	1.7	1.7
Allocated General Office Expenses	872.1	890.4
Other Maintenance of General Plant	5.0	5.1
Rent	38.1	40.4
A&G Labor	393.5	405.1
Property Tax	215.6	226.8
Payroll Taxes	62.8	65.4
Franchise Taxes 0.131%	13.3	13.5
Depreciation and Amortization Expense	1,048.3	1,124.7
Operating Expenses	6,907.0	7,020.0
Interest on LTD	923.9	951.0
Book Depreciation (w/ G.O.)	(1,101.4)	(1,178.9)
Total Deductions	6,729.4	6,792.0
State Tax Depreciation	920.7	1,097.4
Other State Schedule M	(2.4)	(2.4)
Net Taxable Income	2,477.1	2,394.1
State Corp. Franchise Tax 8.84%	219.0	211.6
Book Depreciation (w/ G.O.)	1,101.4	1,178.9
Federal Tax Depreciation - Flow Through	(200.6)	(207.8)
State Tax	155.4	219.0
Amortization Contributions Schedule M	7.8	6.1
Other Federal Schedule M	(2.0)	(2.0)
Net Taxable Income	2,333.2	2,294.8
Federal Income Tax 35.00%	816.6	803.2
Total Income Tax	1,035.6	1,014.8
Uncollectible Rate	0.2660%	
Franch. Rate	0.1310%	
Net to Gross	1.78773	

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SOUTHERN CALIFORNIA WATER COMPANY
CLAREMONT DISTRICT - A.99-03-067

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 2000.

General Metered Service
(1 - inch meters)

Monthly Usage	At Present Rates	At Authorized Rates	Percent Increase
(Cubic Feet)			
500	\$30.43	\$37.36	22.76%
1000	\$37.51	\$44.56	18.79%
1500	\$44.59	\$51.77	16.09%
2000	\$51.67	\$58.97	14.13%
2500	\$58.75	\$66.18	12.64%
3500 (Avg.)	\$72.91	\$80.59	10.53%
4000	\$79.99	\$87.79	9.75%
10000	\$164.95	\$174.25	5.64%

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Southern California Water Company
Wrightwood District - A.99-03-065

STIPULATED QUANTITIES

TEST YEARS 2000 & 2001

<u>Number of Metered Services</u>	Schedule WW-1		Schedule WW-2	
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
Meter Size				
5/8 x 3/4 -inch meter	2,062	2,062	120	120
3/4	280	280	0	0
1	30	30	9	9
1 1/2	13	13	0	0
2	2	2	1	1
3	0	0	0	0
4	0	0	0	0
	-----	-----	-----	-----
Sub-total	2,387	2,387	130	130
 Total Metered	 2,517	 2,517		
Private Fire Service	4	4		
	-----	-----		
TOTAL CUSTOMERS	2,521	2,521		

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Southern California Water Company
Wrightwood District - A.99-03-065

STIPULATED QUANTITIES

TEST YEARS 2000 & 2001

WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>		<u>Usage (CCF/CUST)</u>		<u>Consumption (KCcf)</u>	
METERED SERVICES :						
	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>
<u>Metered</u>						
Commercial	2,513	2,513	87.5	87.5	219.9	219.9
Industrial	0	0	0.0	0.0	0.0	0.0
Public Authority	4	4	1,258.0	1,258.0	5.0	5.0
Irrigation	0	0	0.0	0.0	0.0	0.0
Contract	0	0	0.0	0.0	0.0	0.0
Other	0	0	0.0	0.0	0.0	0.0
	-----	-----			-----	-----
Total Metered	2,517	2,517			224.9	224.9
PRIVATE FIRE PROTECTION	4	4				
	-----	-----			-----	-----
TOTAL CONNECTIONS	2,521	2,521			224.9	224.9
UNACCOUNTED WATER	17.5%	17.5%			47.6	47.6
					-----	-----
TOTAL WATER PRODUCTION					272.5	272.5
WELLS (KCcf)					272.5	272.5

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Southern California Water Company
Wrightwood District - A.99-03-065

Adopted Quantities

	<u>2000</u>	<u>2001</u>
<u>PURCHASED POWER</u>		
SoCal. Edison		
WELLS:		
Total Production (KCcf)	272.5	272.5
Kwh per Ccf	1.3671	1.3671
Total Kwh	372,524	372,524
Unit Cost (\$/Kwhr)	0.110884	0.110884
Power Cost (wells)	\$41,307	\$41,307
BOOSTERS:		
Total Production (KCcf)	272.5	272.5
Kwh per Ccf	0.0871	0.0871
Total Kwh	23,731	23,731
Unit Cost (\$/Kwhr)	0.380810	0.380810
Power Cost (boosters)	\$9,037	\$9,037
 Total Purchased Power Cost	 \$50,344	 \$50,344
 Total Chemical Cost	 \$1,319	 \$1,347
Total Well Production (KCcf)	272.5	272.5
Chemical Cost (\$/Kccf)	4.8404	4.9431

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Southern California Water Company

Wrightwood District - A.99-03-065

RATE BASE

(Dollars in thousands)

	<u>2000</u>	<u>2001</u>
RATE BASE		
Utility Plant	7,457.7	7,885.3
Acquisition Adjustment	0.0	0.0
Total Utility Plant	7,457.7	7,885.3
Depreciation Reserve	(1,922.4)	(2,105.3)
Net Utility Plant	5,535.3	5,779.9
Material & Supplies	76.4	76.4
Advances for Construction	(138.0)	(142.5)
Contribution	(116.4)	(116.4)
Rate Base before Adjustment	5,357.3	5,597.4
ACRS & MACRS Depreciation	(568.6)	(579.9)
Investment Tax Credit	(45.7)	(44.4)
Capitalized Items	63.4	70.7
Sliver	(1.7)	(1.6)
Advances (Gross-Up)	14.6	14.2
Contributions (Gross-Up)	3.3	2.9
Deferred Revenues	(0.4)	(0.3)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	130.4	130.4
Common Utility Allocation	95.2	95.9
Weighted Average Rate Base	5,047.9	5,285.3

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Southern California Water Company

Wrightwood District - A.99-03-065

Income Tax Calculation

	<u>2000</u>	<u>2001</u>
	(Dollars in Thousands)	
Operating Revenues (authorized rates)	1,549.7	1,601.7
Operation Expenses		
Purchased Water	0.0	0.0
Purchased Power	50.3	50.3
Pump Taxes	0.0	0.0
Chemicals	1.3	1.3
Allocated Common Customer Account	17.5	17.9
Uncollectibles 0.412%	6.4	6.6
Operation-Labor	191.5	201.4
Other Operation Expenses	34.9	35.6
Maintenance - Labor	38.1	40.1
Maintenance - Other	76.3	72.7
Office Supplies & Expenses	34.1	34.8
Injuries and Damages	0.1	0.1
Pension and Benefits	5.4	5.5
Business Meals	0.5	0.5
Regulatory Expenses	9.8	9.8
Outside Services	1.1	1.2
Miscellaneous	0.8	0.8
Allocated General Office Expenses	101.0	103.1
Other Maintenance of General Plant	4.3	4.4
Rent	14.1	14.6
A&G Labor	88.9	93.5
Property Tax	44.5	47.2
Payroll Taxes	25.5	26.8
Franchise Taxes 0.4053%	6.3	6.5
Depreciation and Amortization Expense	156.9	168.8
Operating Expenses	909.5	943.5
Interest on LTD	188.3	197.1
Book Depreciation (w/ G.O.)	(210.0)	(223.0)
Total Deductions	887.8	917.6
State Tax Depreciation	259.3	348.5
Other State Schedule M	(3.8)	(3.8)
Net Taxable Income	406.3	339.4
State Corp. Franchise Tax 8.84%	35.9	30.0
Book Depreciation (w/ G.O.)	210.0	223.0
Federal Tax Depreciation - Flow Through	(52.3)	(55.8)
State Tax	27.1	35.9
Amortization Contributions Schedule M	25.0	20.1
Other Federal Schedule M	(3.7)	(3.7)
Net Taxable Income	455.8	464.6
Federal Income Tax 35.00%	159.5	162.6
Total Income Tax	195.4	192.6
Uncollectible Rate 0.4120%		
Franch. Rate 0.4053%		
Net to Gross 1.795328		

APPENDIX C
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SOUTHERN CALIFORNIA WATER COMPANY
WRIGHTWOOD DISTRICT - A.99-03-065

Comparison of typical bills for residential metered customers of various
usage level and average level at present and authorized rates for the year 2000.

General Metered Service
(5/8 x 3/4 - inch meters)

Monthly Usage	At Present Rates	At Authorized Rates	Percent Increase
(Cubic Feet)			
700 (Avg.)	\$45.81	\$48.73	6.38%
1000	\$53.46	\$56.99	6.60%
1500	\$66.22	\$70.76	6.86%
2000	\$78.97	\$84.53	7.04%
2500	\$91.73	\$98.30	7.17%
3000	\$104.48	\$112.07	7.26%
4000	\$129.99	\$139.61	7.40%
10000	\$283.05	\$304.85	7.70%